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[Third Party Communication:

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Number: **201608014**

Release Date: 2/19/2016

From: [REDACTED]

Sent: Thursday, February 04, 2016 1:43:08 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Super Quick TEFRA question

Hi ,

Nothing has changed. We may issue an FPAA for the sale year only as the basis of the partnership item sold is a partnership item and the transaction occurred in the sale year. The fact that the basis of the item was also a partnership item in a previous year does not change this answer. The transaction at issue occurred in sale year. [REDACTED]

[REDACTED]

Thanks,